

INITIATIVE 228

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 228 to the Legislature is a true and correct copy as it was received in our office.

1 AN ACT Relating to property tax relief; adding new sections to
2 chapter 84.56 RCW; adding a new section to chapter 43.135 RCW; creating
3 new sections; and providing an effective date.

4 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** This act shall be known and cited as the
6 Washington State Property Taxpayers Protection Act. It is the intent
7 of this act to provide property tax relief through an annual property
8 tax credit for property owners against the property tax. This act is
9 not intended to and shall not be construed to effect the uniformity
10 requirement as required by Article VII of the state Constitution. This
11 credit shall be structured so that it will not result in a tax shift or
12 increased property taxes on other taxpayers.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.56 RCW
14 to read as follows:

15 There shall be credited against all regular property taxes imposed
16 on real property, an amount of five hundred dollars per parcel of real
17 property. If the property tax imposed is less than five hundred
18 dollars, the credit imposed shall be equal to, but no more than, the

1 property tax imposed. The credit in this section is in addition to any
2 other property tax relief that may be provided by law.

3 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.56 RCW
4 to read as follows:

5 The director of the department of revenue shall adopt such rules
6 and prescribe such forms as may be necessary and appropriate for
7 implementation and administration of this chapter, subject to chapter
8 34.05 RCW, the administrative procedure act.

9 The county assessor shall compute the amount of credit authorized
10 under section 2 of this act for each parcel of property. The credit
11 allowed for any property shall be extended on the rolls in a column
12 headed tax credit. The county treasurer shall subtract the amount of
13 the credit from the total tax and enter this amount in a column headed
14 tax payable.

15 NEW SECTION. **Sec. 4.** A new section is added to chapter 43.135 RCW
16 to read as follows:

17 (1) Any tax increase imposed by the state requires voter approval.

18 (2) For the purposes of this section, "tax" includes, but is not
19 necessarily limited to, personal and corporate income taxes, sales and
20 use taxes, property taxes, business and occupation taxes, excise taxes,
21 fuel taxes, impact fees, license fees, and permit fees.

22 (3) For the purposes of this section, "tax" does not include civil
23 and criminal fines and other charges collected in cases of restitution
24 or violation of law or contract.

25 (4) For the purposes of this section, "tax increase" includes, but
26 is not necessarily limited to, a new tax, a monetary increase in an
27 existing tax, a tax rate increase, an expansion in the legal definition
28 of a tax base, and an extension of an expiring tax.

29 (5) For the purposes of this section, "state" includes, but is not
30 necessarily limited to, the state itself and all its departments and
31 agencies, any city, county, special district, and other political
32 subdivision or governmental instrumentality of or within the state.

33 (6) This section does not apply to any specific emergency measure
34 authorized by vote of two-thirds of the members of each house of the
35 legislature and expiring not later than twelve months from the
36 effective date of the emergency act.

1 (7) This section is intended to add to, and not replace, the
2 requirements for tax increases set forth in Initiative 601, the
3 Taxpayer Protection Act, RCW 43.135.035.

4 NEW SECTION. **Sec. 5.** The provisions of this act are to be
5 liberally construed to effectuate the policies and purposes of this
6 act.

7 NEW SECTION. **Sec. 6.** If any provision of this act or its
8 application to any person or circumstance is held invalid, the
9 remainder of the act or the application of the provision to other
10 persons or circumstances is not affected.

11 NEW SECTION. **Sec. 7.** This act takes effect January 1, 2001.

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